

# MONTHLY OR QUARTERLY SALES AND USE TAX WORKSHEET

Account Number	Return Period
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## Sales and Use Tax

	A. Use Tax on Sales and Rentals	B. Sales Tax
1. Gross sales, include sales by out-of-state vendors subject to use tax .....	1. _____	1. _____
2. Rentals of tangible property and/or accommodations .....	2. _____	2. _____
3. Communication services .....	3. _____	3. _____
4. Add lines 1, 2, and 3 .....	4. _____	4. _____
<b>ALLOWABLE DEDUCTIONS</b>		
5a. Resale .....	5a. _____	5a. _____
b. Industrial processing or agricultural producing .....	b. _____	b. _____
c. Interstate commerce .....	c. _____	c. _____
d. Exempt services .....	d. _____	d. _____
e. Sales on which tax was paid to Secretary of State .....	e. _____	e. _____
f. Food for human/home consumption .....	f. _____	f. _____
g. Bad debts .....	g. _____	g. _____
h. Michigan motor fuel or diesel fuel tax .....	h. _____	h. _____
i. Other. Identify: _____ .....	i. _____	i. _____
j. Tax included in gross sales (line 1) .....	j. _____	j. _____
k. Total allowable deductions. Add lines 5a - 5j .....	k. _____	k. _____
6. Taxable balance. Subtract line 5k from line 4 .....	6. _____	6. _____
7. Tax rate .....	7. $\times .06$	7. $\times .06$
8. Tax due by rate. Multiply line 6 by line 7 .....	8. _____	8. _____
9. Tax collected in excess of line 8 .....	9. _____	9. _____
10. <b>TOTAL</b> tax due. Add lines 8 and 9 .....	10. _____	10. _____
11. <b>Total discount allowed (see charts in instructions)</b> .....	11. _____	11. _____
12. Net tax due. Subtract line 11 from line 10 .....	12. _____	12. _____
13. Add line 12 columns A and B .....	13. _____	13. _____

## Use Tax - Purchases Only

14. Enter your purchases taxable at the 6% rate ..... 14a. \_\_\_\_\_  $\times .06$  = 14b. \_\_\_\_\_

## Withholding Tax

15. Gross Michigan payroll and other taxable compensation for the period ..... 15. \_\_\_\_\_

16. Michigan **income tax withheld** ..... 16. \_\_\_\_\_

## Summary

17. Payment due. Add lines 13, 14b and 16 ..... 17. \_\_\_\_\_

18. If filing late, enter penalty and interest (see instructions) ..... 18. \_\_\_\_\_

19. **Single Business Tax** estimate (see instructions) ..... 19. \_\_\_\_\_

20. **TOTAL TAX FOR PERIOD.** Add lines 17, 18 and 19 ..... 20. \_\_\_\_\_

21. Enter any credit on your account for previous overpayments ..... 21. \_\_\_\_\_

22. **TOTAL PAYMENT DUE.** Subtract line 21 from line 20  
Enter here and on the return ..... 22. \_\_\_\_\_